

“Inform”へようこそ

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IFRSに関するPwCの総合情報サイト

Informの詳細はPwC's View第4号48、49ページを参照ください

『Similarities and Differences —国際財務報告基準および日本基準の比較 2017』

- IFRSと日本基準の主要な差異を解説した上記資料の英語版PDFファイルを掲載
- 日本語版、英語版ともに、どなたでもダウンロードできます

(参考)2017年版の抜粋

Standard	Issue	IFRS	JP GAAP
IFRS16, <i>Leases</i>			
IFRS 16	Assessment of whether a contract is, or contains, a lease	Lease is defined as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration. There is detailed guidance for the assessment. (IFRS 16.9, B9-B31, Appendix A)	Lease is defined as a contract whereby a lessor, an owner of the leased asset, grants a lessee the right to use and benefit from the leased asset over the lease term and the lessee pays the lease payments to the lessor. There is no detailed guidance for the assessment.
IFRS 16	Reassessment of whether a contract is, or contains, a lease	A reassessment of whether a contract is, or contains, a lease is made only if the terms and conditions of the contract are changed. (IFRS 16.11)	There is no specific guidance.

“Similarities and Differences - A Comparison of IFRS and Japan GAAP 2017” (English version) is now available. This publication focuses on explaining the major differences among IFRS and JP GAAP. We hope that this publication will be useful in identifying the key differences between the two accounting frameworks and help you gain a broad understanding of IFRS.

The screenshot shows the Inform website interface. At the top left is the PwC logo and 'Inform - JP'. On the right is a 'Log in' button. Below the logo is a navigation bar with tabs: Home, News, Accounting and corporate reporting, In brief, Publications and Tools, Topic pages, Bookshelf, and Search. The main content area features a slide show of four cards. The first card is titled '『IFRS基準2017』' and mentions 'IFRS第15号『顧客との契約から生じる収益』の明確化'. The second card is titled 'IFRSに基づく連結財務諸表の『ひな型』' and lists '2016年12月末版' and '英日対訳'. The third card is titled 'IFRS開示チェックリスト' and lists '2016年版'. The fourth card is titled 'IFRSと日本基準の比較' and lists '『Similarities&Differences』(2017年版)' and '日本語版/英語版'. A red box highlights the fourth card, and a red callout bubble with a mouse cursor icon points to it, containing the text 'スライドショー2枚目の『IFRSと日本基準の比較』をクリック'. At the bottom of the slide show, there are four numbered tabs (1, 2, 3, 4), with tab '2' highlighted in a red box. A red callout bubble with a mouse cursor icon points to this tab, containing the text '『2』をクリック'.